



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 10

### ENFORCEMENT OF PAYMENT OF TAX

#### CHAPTER 1

##### ENFORCEMENT: GENERAL

###### *Summary warrant*

### 225 Summary warrant

- (1) This section applies if a person does not pay an amount that is payable by that person to Revenue Scotland by or under this Act or any other enactment or under a contract settlement or a settlement agreement.
- (2) A designated officer may apply to the sheriff for a summary warrant.
- (3) An application under subsection (2) must be accompanied by a certificate which—
  - (a) complies with subsection (4), and
  - (b) is signed by the officer.
- (4) A certificate complies with this subsection if—
  - (a) it states that—
    - (i) none of the persons specified in the application has paid the sum payable by that person,
    - (ii) the officer has demanded payment from each such person of the sum payable by that person, and
    - (iii) the period of 14 days beginning with the day on which the demand is made has expired without payment being made, and
  - (b) it specifies the sum payable by each person specified in the application.

---

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 225 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (5) The sheriff must, on an application by a designated officer under subsection (2), grant a summary warrant in (or as nearly as may be in) the form prescribed by Act of Sederunt.
- (6) A summary warrant granted under subsection (5) authorises the recovery of the sum payable by—
- (a) attachment,
  - (b) money attachment,
  - (c) earnings arrestment,
  - (d) arrestment and action of furthcoming or sale.
- (7) Subject to subsection (8) and without prejudice to section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment) —
- (a) the sheriff officer's fees, and
  - (b) any outlays reasonably incurred by that officer,
- in connection with the execution of a summary warrant are to be chargeable against the person in relation to whom the summary warrant was granted.
- (8) No fees are to be chargeable by the sheriff officer against the person in relation to whom the summary warrant was granted for collecting, and accounting to Revenue Scotland for, sums paid to that officer by that person in respect of the sum payable.

---

**Commencement Information**

**II** S. 225 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 225 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)